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November 24, 2026

Company name: Globe-ing Inc.
Name of representative: Hiroki Fukuda, Representative Director, President and CEO
(Securities code: 277A; Prime Market of the TSE)
Inquiries: Hideaki Tatebayashi, CFO Senior Executive Officer
(Telephone: +81-3-5454-0805)

Notice Regarding Change of Trade Name of Subsidiary (In Connection with the Transition to a Holding Company Structure)

Globe-ing Inc. (the "Company") hereby announces that, at a meeting of its Board of Directors held today, it resolved to change the trade name of its wholly owned subsidiary, Globe-ing Absorption-Type Company Split Preparatory Company, Inc. (the "Successor Company"), as follows.

This change is being made in connection with the transition to a holding company structure through the absorption-type company split (the "Absorption-Type Company Split"), under which the Successor Company will succeed to the Company's businesses effective December 1, 2026, as announced in the notice dated July 15, 2026, titled "Notice Regarding the Establishment of a Preparatory Company and Execution of an Absorption-Type Company Split Agreement in Connection with the Transition to a Holding Company Structure, and Partial Amendments to the Articles of Incorporation (Changes in Trade Name, Business Purpose, and Number of Directors and Corporate Auditors)." The change is subject to approval of the amendment to the Articles of Incorporation regarding the trade name change at a general meeting of shareholders of the Successor Company.

1. Outline of Subsidiary

Trade name	Globe-ing Absorption-Type Company Split Preparatory Company, Inc.
Location	9-7-1 Akasaka, Minato-ku, Tokyo
Title and name of representative	Kohei Tanaka, Representative Director, President and CEO
Business description	Consulting business and AI business
Share capital	15,000 thousand yen

2. New Trade Name

Globe-ing Inc.

3. Reason for the Change of Trade Name

Through the Absorption-Type Company Split, the Successor Company will succeed to all of the Company's businesses other than the group management business (the consulting business and AI business) and become the core operating company of the Group. In addition, the Company plans to change its trade name to "WAO Holdings Inc." on the effective date of the Absorption-Type Company Split. Accordingly, the trade name of the Successor Company will be changed to "Globe-ing Inc." to continue using the "Globe-ing" brand cultivated by the Company and to clearly demonstrate business continuity to customers and other stakeholders.

4. Scheduled Date of Trade Name Change

December 1, 2026 (scheduled)

The trade name change will be implemented subject to approval at a general meeting of shareholders of the Successor Company.

5. Outlook

As the Successor Company is a wholly owned subsidiary of the Company, this change will have no impact on the Company's consolidated financial results for the fiscal year ending May 31, 2027.

END